

Property Assessment Appeals

General Information

The following is a general guide to the property assessment appeal process in Illinois.

When going through the appeal process, you, the property owner, are appealing the assessed value of your property, not the tax bill. The amount of the tax bill is determined by the various tax rates that are applied to the assessment by various taxing districts (for example schools, parks and libraries). If the assessment is to increase, the County must publish the change in a local newspaper. (NOTE: Tax rates are not an issue in the appeal process, only the amount of the assessment.) Once you receive the tax bill, it is generally too late to make an appeal for that year's assessment.

Informal Appeal

If you have a complaint, you should first contact your township or county assessing official. An assessor who still has assessment books for a given year can correct any assessment. Calling an erroneous assessment to the assessor's attention early in the year may result in a correction without using the formal appeal process.

Formal Appeal

If after talking to your township or county assessing official the matter is not resolved, you should proceed with a formal appeal to the Board of Review if you can support any of the following claims:

- The assessor's market value is higher than actual market value. (This claim can be supported if you have recently purchased your property on the open market or if a professional appraisal is supplied.)
- The assessed value is at a higher percentage of market value for your property than the prevailing township or county median level as shown in an assessment/sales ratio study.
- The primary assessment of the property is based on inaccurate information, such as an incorrect measurement of a lot or building.
- The assessment is higher than those of similar neighboring properties.

An appeal of an assessment (other than on farmland or farm buildings) has seven steps. For information regarding the steps in appealing a farmland or farm building assessment, contact your township or county assessing official.

Appeal of Assessment Steps

1. Obtain the property record card with the assessed valuation of the property.
2. Discuss the assessment with the assessor to determine how the assessment was calculated.
3. Determine the fair market value for the property.
4. Determine the prevailing assessment level in the jurisdiction.
5. Determine the basis for a formal complaint.
6. File a written complaint, Form PTAX-230, Non-Farm Property Assessment Complaint, with the Board of Review.
7. Present evidence of unfair assessment to the Board of Review. If you do not agree with the Board's decision, you can appeal the decision (in writing) to the State Property Tax Appeal Board or file a tax objection complaint in Circuit Court.

Evidence Needed

To support a claim of an unfair assessment, you will need substantial evidence, some of which may be obtained from the township or county assessing official's office, from a professional appraiser, or through research.

Pertinent evidence for non-farm property should include some or all of the following:

- A copy of the property record card for and photograph of the property under appeal
- Copies of the property record cards for and photographs of similar neighboring properties
- A copy of the Form PTAX-203, Real Estate Transfer Declarations, a deed or a contract for purchase
- An appraisal of the property
- A list of recent sales of comparable properties (including photographs, property record cards, and evidence of the sale price)
- A photograph of elements not shown on the property record card that detract from the value of the property and an estimate, in dollars, of their negative effect on the market value

Definition of a Farm

To be eligible for a farm assessment, tracts of land must:

- Meet the statutory use requirements of the farm definition of Section 1-60 of the Property Tax Code, below, and
- Have met those requirements for the preceding two years

Definition of a Farm

“Section 1-60 Farm.

When used in connection with valuing land and buildings for an agricultural use, any property used solely for the growing and harvesting of crops; for the feeding, breeding and management of livestock; for dairying or for any other agricultural or horticultural use or combination thereof; including, but not limited to hay, grain, fruit, truck or vegetable crops, floriculture, mushroom growing, plant or tree nurseries, orchards, forestry, sod farming and greenhouses; the keeping, raising and feeding of livestock or poultry, including dairying, poultry, swine, sheep, beef cattle, ponies or horses, fur farming, bees, fish and wildlife farming. The dwellings and parcels of property on which farm dwellings are immediately situated shall be assessed as a part of the farm. Improvements, other than farm dwellings, shall be assessed as a part of the farm and in addition to the farm dwellings when such buildings contribute in whole or in part to the operation of the farm. For purposes of this Code, “farm” does not include property which is primarily used for residential purposes even though some farm products may be grown or farm animals bred or fed on the property incidental to its primary use. The ongoing removal of oil, gas, coal or any other mineral from property used for farming shall not cause that property to not be considered as used solely for farming.”

The Four Parts of a Farm

In setting the assessment on a farm parcel, local assessing officials must consider four separate parts of the farm: farm homesite, farm residence, farm buildings and farmland. These four parts and the assessment method for each are described below.

Note: Complaints for a farm homesite or farm residence should be filed on Form PTAX-230, not this Form PTAX-227, because these are considered non-farm property for assessment complaint purposes.

1. Farm Homesite is defined as the land on a farm parcel used for residential purposes. The farm homesite is assessed at 33 1/3 percent of its market value as residential land, like all other residential land in the County. The market value is whatever comparable rural residential land is selling for in the area. This part of the farm is subject to Board of Review and state equalization factors.
2. Farm Residence is assessed at 33 1/3 percent of its market value as residential property, like all other residential improvements in the County. Like the farm homesite, the residence is subject to Board of Review and state equalization factors.
3. Farm Buildings are assessed at 33 1/3 percent of their contributory value to the productivity of the farm. Contributory value considers the current use of the improvements and what that use adds to the overall productivity of the farming operation. Contributory value is the same concept as value in use. This part of a farm parcel assessment is subject to Board of Review factoring, but not state equalization factors.
4. Farmland is assessed according to:
 - The type of soils present and their potential to produce crops as adjusted for factors that detract from productivity, such as slope, erosion and flooding; and
 - Land use; the statutes identify four categories of farmland and a method of assessing each one

The Four Categories of Farmland

The four categories of farmland are cropland, permanent pasture, other farmland and wasteland. The definition and method for assessing each of these categories follows:

1. **Cropland** includes:

- All land from which crops were harvested or hay was cut
- All land in orchards, citrus groves, vineyards and nursery and greenhouse crops
- Land in rotational pasture and grazing land that could have been used for crops without additional improvements
- Land used for cover crops, legumes, and soil improvement grasses, but not harvested and not pastured
- Land on which crops failed
- Land in cultivated summer fallow
- Idle cropland

Cropland is assessed according to the equalized assessed value (EAV) of its debased soil productivity index (PI) as certified by the Department of Revenue. Each year the department supplies a table that shows the EAV of cropland by PI.

2. **Permanent Pasture** includes any pasture land except

- Pasture land qualifying under the cropland definition, which includes rotational pasture and grazing land that could have been used for crops without additional improvements
- Woodland pasture

Permanent pasture is assessed at one-third of its debased PI EAV as cropland.

3. **Other Farmland** includes

- Woodland pasture
- Woodland, including wood lots, timber tracts, cutover and deforested land
- Farm building lots other than homesites

Other farmland is assessed at one-sixth of its debased PI EAV as cropland.

4. **Wasteland** is the portion of a qualified farm tract that is not put into cropland, permanent pasture or other farmland as the result of soil limitations and not as the result of management choices.

In many instances, wasteland enhances the productivity of other parts of the farm parcel. For instance, some land may be more productive because wasteland provides a path for water to run off or a place for water to collect. Wasteland that contributes to the productivity of the farm is assessed at one-sixth of the EAV per acre of cropland of the lowest PI certified by the department. Wasteland that does not contribute to the productivity of the farm should be given a zero assessment.